

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group reports those fixed assets which are used for general governmental purposes and are not available for appropriation or expenditure. Such assets include substantially all land, buildings and major equipment except for certain elements of the County's infrastructure (including roads, bridges, curbs and gutters, streets and sidewalks, park land and improvements) which are not required to be capitalized under generally accepted accounting principles.

MIAMI-DADE COUNTY

GENERAL FIXED ASSETS

SUPPLEMENTAL SCHEDULE

SEPTEMBER 30, 1997

(in thousands)

General fixed assets:	
Land	247,327
Buildings	1,150,359
Equipment	479,933
Construction in progress	414,416
Total	<u>\$ 2,292,035</u>
Investment in general fixed assets:	
Property acquired prior to October 1, 1961 *	24,336
Property acquired after September 30, 1961:	
Current revenues	627,404
General and special obligation bonds	919,773
Federal grants	644,147
State of Florida grants	24,005
Gifts and contributions	52,370
Total	<u>\$ 2,292,035</u>

* Sources of investments in general fixed assets prior to October 1, 1961 cannot be determined since records of such sources were not maintained.

SUPPLEMENTAL SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS

BY SOURCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997

(in thousands)

	Land	Buildings	Equipment	Construction In Progress	Total
General Fixed Assets - October 1, 1996	237,058	1,129,190	471,126	372,073	2,209,447
Additions to General Fixed Assets from:					
Current revenues	5,350	2,505	32,604	9,061	49,520
General and special obligation bonds	750	7,420	2,036	24,704	34,910
Federal grants	3,374	10,927	1,275	15,264	30,840
State of Florida grants	795	317	4,324	4,470	9,906
Total	10,269	21,169	40,239	53,499	125,176
Deletions from General Fixed Assets:					
Fixed asset disposal			31,432		31,432
Construction completed				11,156	11,156
Total			31,432	11,156	42,588
General Fixed Assets - September 30, 1997	\$ 247,327	\$ 1,150,359	\$ 479,933	\$ 414,416	\$ 2,292,035

MIAMI-DADE COUNTY

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 1997
(in thousands)

Function and Activity	Land	Building	Equipment	Construction in Progress	Total
Beginning balance	\$ 237,058	\$ 1,129,190	\$ 471,126	\$ 372,073	\$ 2,209,447
Policy formulation and general government					
County Commission			(46)	59	13
County Manager			(55)	8	(47)
Office of the Mayor			75	298	373
Office of Management and Budget			(32)		(32)
Personnel			(128)	7	(121)
Finance			(111)	5	(106)
Audit and Management Services			3	(254)	(251)
Property Appraiser			19	1	20
Team Metro					
General Services Administration	20	48	5,193	5,078	10,339
Community Affairs			(22)		(22)
Office of Computer Services		4	1,866	51	1,921
Business and Economic Development			(1)		(1)
Elections			(109)	1	(108)
Communications			101	13	114
Law			20		20
Criminal Justice Council			(137)		(137)
Planning			36	4	40
Consumer Services			33	(38)	(5)
Judicial Administration			(57)		(57)
Clerk of Circuit and County Court			(97)		(97)
Police			(986)		(986)
Medical Examiner			(3)		(3)
Fire and Rescue			(6)		(6)
Corrections and Rehabilitation			(91)		(91)
Building and Zoning			(80)		(80)
Building Code Compliance			(9)		(9)
Environmental Resources Management			(256)		(256)
Public Works		173	(6)		167
Human Resources			(25)		(25)
Metro-Miami Action Plan			(30)		(30)
Youth and Family Development			(3)		(3)
Public Library			(1)		(1)
Cultural Affairs Coordination					
Parks and Recreation			(133)		(133)
Total	20	225	4,922	5,233	10,400
Protection of people and property					
County Commission					
County Manager			(21)		(21)
Finance			39		39
Audit and Management Services					
Property Appraiser					
Team Metro					
General Services Administration			(259)		(259)
Office of Computer Services			(248)		(248)
Emergency Management		99	29	8	136
Criminal Justice Council			(7)		(7)

(Continued)

MIAMI-DADE COUNTY

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

SEPTEMBER 30, 1997

(Continued)

(in thousands)

Function and Activity	Land	Building	Equipment	Construction in Progress	Total
Protection of people and property (continued)					
Planning			390	174	564
Consumer Services			(26)		(26)
Judicial Administration		7,166	(49)	6,755	13,872
Clerk of Circuit and County Courts		46	2,524	208	2,778
Police	2	21	(1,488)	2,307	842
Medical Examiner			103		103
Fire and Rescue	412	937	1,996	(133)	3,212
Corrections and Rehabilitation	386	509	(490)	3,009	3,414
Building and Zoning			(43)		(43)
Building Code Compliance			5	12	17
Public Works			1	638	639
Hurricane Recovery					
Human Resources					
Library			(70)		(70)
Hurricane Recovery	(5)	84	263	2,786	3,128
Parks and Recreation			(12)		(12)
Total	795	8,862	2,637	15,764	28,058
Physical environment					
County Commission					
County Manager					
Team Metro					
General Services Administration			(25)		(25)
Office of Computer Services			(10)		(10)
Consumer Services			(13)		(13)
Police			(1)		(1)
Environmental Resources Management	3,723		704	456	4,883
Public Works			(36)		(36)
Total	3,723		619	456	4,798
Transportation					
County Manager			(18)		(18)
Team Metro					
General Services Administration					
Office of Computer Services			(4)		(4)
Planning			15	6	21
Public Works	796	496	3,045	2,620	6,957
Transportation Administration			(23)	(62)	(85)
Total	796	496	3,015	2,564	6,871
Socio-economic environment					
County Manager			(1)		(1)
Finance			(4)		(4)
General Services Administration					
Office of Computer Services			(311)		(311)
Business and Economic Development			(11)	20	9
Medical Examiner			(25)		(25)
Building and Zoning			(17)		(17)
Environmental Resource Management			(72)		(72)
Public Works					

(Continued)

MIAMI-DADE COUNTY

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

SEPTEMBER 30, 1997

(Continued)

(in thousands)

Function and Activity	Land	Building	Equipment	Construction in Progress	Total
Socio-economic environment (continued)					
Community Development	3,379	348	101	10,558	14,386
Special Housing			62	7	69
Housing Agency Public Housing Division		10,201	406		10,607
Community Action Agency			(142)		(142)
Human Resources			(761)		(761)
Metro-Miami Action Plan Trust			(1)		(1)
Youth & Family			(2)		(2)
Parks & Recreation			(19)		(19)
Total	3,379	10,549	(797)	10,585	23,716
Mental and physical health					
County Manager			(3)		(3)
Finance					
Audit and Management Services			(16)		(16)
General Services Administration			(1)		(1)
Office of Computer Services			(12)		(12)
Communication			(3)		(3)
Law			(2)		(2)
Justice Assistance			(1)		(1)
Judicial Administration	10	703		8	721
Clerk of Circuit and County Courts					
Police					
Building and Zoning					
Public Works			82	34	116
Community Action Agency		(918)	116	173	(629)
Human Resources	(14)	48	(1,102)	(200)	(1,268)
Youth & Family			(79)		(79)
Total	(4)	(167)	(1,021)	15	(1,177)
Cultural and recreation					
General Services Administration					
Office of Computer Services			(115)		(115)
Clerk of Circuit and County Courts					
Environmental Resources Management			(1)		(1)
Human Resources Management			(1)		(1)
Public Library			21	470	491
Cultural Affairs	(400)	411	554	5,326	5,891
Parks and Recreation	1,960	793	(1,026)	1,930	3,657
Total	1,560	1,204	(568)	7,726	9,922
Total	\$ 247,327	\$ 1,150,359	\$ 479,933	\$ 414,416	\$ 2,292,035

(Concluded)

MIAMI-DADE COUNTY

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**

(in thousands)

Function and Activity	Balance October 1, 1996	Additions	Deletions	Balance September 30, 1997
Policy formulation and general government				
Unclassified	\$ 359,871			\$ 359,871
County Commission	671	\$ 123	\$ 110	684
County Manager	296	43	90	249
Office of the Mayor		374	1	373
Office of Management and Budget	94	3	35	62
Personnel	248	27	148	127
Finance	820	30	136	714
Audit and Management Services	342	(204)	47	91
Property Appraiser	563	100	80	583
Team Metro				
General Services Administration	56,719	21,263	10,924	67,058
Community Affairs	26	2	24	4
Office of Computer Services	32,189	3,615	1,694	34,110
Business and Economic Development			1	(1)
Elections	1,071	11	119	963
Communications	120	173	59	234
Law	338	80	60	358
Criminal Justice Council			137	(137)
Justice Assistance	475			475
Planning	261	65	25	301
Consumer Services	136	54	59	131
Judicial Administration	19		57	(38)
Clerk of Circuit and County Court	1,370	7	104	1,273
Police	(50)		986	(1,036)
Medical Examiner			3	(3)
Fire and Rescue	(51)		6	(57)
Corrections and Rehabilitation			91	(91)
Building and Zoning	1,993		80	1,913
Building Code Compliance			9	(9)
Environmental Resources Management			256	(256)
Public Works	24	173	6	191
Community Development	(16)			(16)
Housing Agency	23,828			23,828
Human Resources	(8)		25	(33)
Metro-Miami Action Plan	98	7	37	68
Youth and Family Development	1,690		3	1,687
Public Library			1	(1)
Cultural Affairs Coordination	2,304			2,304
Parks and Recreation	707		133	574
Total	486,148	25,946	15,546	496,548
Protection of people and property				
Unclassified	310,426			310,426
County Commission				
County Manager	179		21	158
Finance	31	39		70
Audit and Management Services				
Property Appraiser				
Team Metro	210			210

(Continued)

MIAMI-DADE COUNTY

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**

(Continued)
(in thousands)

Function and Activity	Balance October 1, 1996	Additions	Deletions	Balance September 30, 1997
Protection of people and property (continued)				
General Services Administration	(6,074)		259	(6,333)
Office of Computer Services	(134)		248	(382)
Emergency Management	31,154	136		31,290
Criminal Justice Council	624		7	617
Planning		564		564
Consumer Services	896		26	870
Judicial Administration	77,458	21,647	7,775	91,330
Clerk of Circuit and County Courts	9,003	3,434	656	11,781
Police	21,822	5,915	5,073	22,664
Medical Examiner	802	245	142	905
Fire and Rescue	19,637	5,527	2,315	22,849
Corrections and Rehabilitation	78,984	5,179	1,765	82,398
Building and Zoning	2,466		43	2,423
Building Code Compliance	63	35	18	80
Public Works	15	641	2	654
Library			70	(70)
Hurricane Recovery	27,115	3,128		30,243
Public Facilities Management	19			19
Parks and Recreation			12	(12)
Total	574,696	46,490	18,432	602,754
Physical Environment				
County Commission				
County Manager	24,062			24,062
Team Metro				
General Services Administration	2,424		25	2,399
Office of Computer Services			10	(10)
Consumer Services	53		13	40
Corrections and Rehabilitation	59		1	58
Environmental Resources Management	22,677	5,267	384	27,560
Animal Control	8			8
Public Works	7,422		36	7,386
Total	56,705	5,267	469	61,503
Transportation				
Unclassified	43,858			43,858
County Manager	223		18	205
Team Metro				
General Services Administration				
Office of Computer Services			4	(4)
Judicial Administration	(20)			(20)
Planning		21		21
Public Works	8,279	7,450	493	15,236
Transportation Administration	(966)		85	(1,051)
Special Assessment	20			20
Total	51,394	7,471	600	58,265

(Continued)

MIAMI-DADE COUNTY

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997

(Continued)

(in thousands)

Function and Activity	Balance October 1, 1996	Additions	Deletions	Balance September 30, 1997
Socio-economic environment				
Unclassified	27,371			27,371
County Manager			1	(1)
Finance	23		4	19
Audit and Management Services	(1)			(1)
General Services Administration	7,800			7,800
Office of Computer Services			311	(311)
Business and Economic Development	463	35	26	472
Medical Examiner			25	(25)
Building and Zoning	24		17	7
Environmental Resources Management			72	(72)
Public Works				
Community Development	88,564	15,196	810	102,950
Special Housing	1,186	152	83	1,255
Housing Agency	436,394	10,607		447,001
Community Action Agency	5,013		142	4,871
Human Resources	2,072		761	1,311
Metro-Miami Action Plan			1	(1)
Youth and Family Development			2	(2)
Parks and Recreation			19	(19)
Total	568,909	25,990	2,274	592,625
Mental and physical health				
Unclassified	152,227			152,227
County Manager	15		3	12
Finance				
Audit and Management Services	54	4	20	38
General Services Administration			1	(1)
Office of Computer Services			12	(12)
Communications			3	(3)
Law			2	(2)
Homeless Trust	27			27
Justice Assistance	12		1	11
Judicial Administration		721		721
Clerk of Circuit and County Courts				
Police				
Building and Zoning				
Environmental Resources Management	2,520			2,520
Public Works	1,211	140	24	1,327
Community Development	14			14
Community Action Agency		(629)		(629)
Human Resources	(1,770)	126	1,394	(3,038)
Youth and Family Development	1,195		79	1,116
Community Health	2			2
Total	155,507	362	1,539	154,330

(Continued)

MIAMI-DADE COUNTY

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997

(Continued)

(in thousands)

Function and Activity	Balance October 1, 1996	Additions	Deletions	Balance September 30, 1997
Culture and recreation				
Unclassified	255,378			255,378
General Services Administration				
Office of Computer Services			115	(115)
Clerk of Circuit and County Courts				
Communications	18			18
Environmental Resources Management	16		1	15
Human Resources			1	(1)
Special Housing	(3)			(3)
Public Library	4,302	1,116	625	4,793
Cutlural Affairs	1,021	6,375	484	6,912
Public Facilities Management	2,184			2,184
Parks and Recreation	53,172	6,159	2,502	56,829
Total	316,088	13,650	3,728	326,010
Total	\$ 2,209,447	\$ 125,176	\$ 42,588	\$ 2,292,035

(Concluded)